

SUMTER COUNTY BOARD OF COMMISSIONERS
EXECUTIVE SUMMARY

SUBJECT: Establishment of Sumter County Donation Policy (Staff recommends approval).

REQUESTED ACTION: Approve the Sumter County Donation Policy

☐ Work Session (Report Only)

DATE OF MEETING: 3/9/2010

☒ Regular Meeting

☐ Special Meeting

CONTRACT: ☒ N/A

Vendor/Entity: _____

Effective Date: _____

Termination Date: _____

Managing Division / Dept: _____

BUDGET IMPACT: _____

☒ Annual

FUNDING SOURCE: _____

☐ Capital

EXPENDITURE ACCOUNT: _____

☐ N/A

HISTORY/FACTS/ISSUES:

Staff is recommending a Sumter County Donation Policy for the Board's review and consideration. The donation program provides those in the community with various philanthropic interests the opportunity to give through memorials, gifts and donations.

The objectives of the policy are to:

1. Facilitate the acceptance of donations in the form of facilities, cash, services and/or equipment to the Sumter County by establishing clear guidelines for giving.
2. Ensure that donations are consistent with the aesthetic and functional integrity of the County's existing and proposed facilities and goals.
3. Ensure that donations do not cause unbudgeted expenditures or significant ongoing maintenance responsibility for the County.
4. Ensure that donations do not create liability for the County with regard to the health and safety of facility users.
5. Ensure gifts made in memory or recognition of a person, event or other phenomenon do not conflict with the County's goals or standards.

The policy has been reviewed by management and staff to ensure the policy meets the needs and requirements of the County, and to ensure that it does not conflict with the County's goals and standards.

Board of Sumter County Commissioners

Donation Policy

I. Purpose

The donation program provides those in the community with various philanthropic interests the opportunity to give through memorials, gifts and donations. It is not intended to compete with other non-profits or friend groups with which the County works, but rather to provide those that specifically are interested in County projects the opportunity to give.

II. Objectives

1. Facilitate the acceptance of donations in the form of facilities, cash, services and/or equipment to the Sumter County by establishing clear guidelines for giving.
2. Ensure that donations are consistent with the aesthetic and functional integrity of the County's existing and proposed facilities and goals.
3. Ensure that donations do not cause unbudgeted expenditures or significant ongoing maintenance responsibility for the County.
4. Ensure that donations do not create liability for the County with regard to the health and safety of facility users.
5. Ensure gifts made in memory of or in recognition of a person, event or other phenomenon do not conflict with the County's goals or standards.

III. General Policies

1. The County reserves the right to deny any donation.
2. The County shall accept all unrestricted donations meeting the objectives of the policy.
3. Donations to the County programs must be consistent with established goals and objectives for the individual program, and/or the County as a whole.
4. All donations, other than cash, shall be considered "gifts for public improvements" to the County for the enjoyment of the County's citizens. They will not be considered private or proprietary assets.
5. All items purchased or accepted by donation will receive standard levels of maintenance by the County during their normal life expectancy.
6. Items that are vandalized will be repaired or replaced as feasible, but the County does not guarantee replacement of any items damaged beyond repair or where the cost to do so is not considered cost effective.

IV. Definitions

1. Cash Donation – all donations made in the form of currency, personal or cashiers check or money order.
2. County – Sumter County Board of County Commissioners (BOCC)
3. Donation - the making of a free gift to a charity or public institution.
4. Donor – person giving a free gift to someone.
5. Material / Equipment – all non real property; this includes all personal property (i.e. food and other items for the animal shelter, books for library, computers, etc.)
6. Restricted Donation – any donation made to the BOCC that specifies a particular use or restricted use of the donation.
7. Unrestricted Donation – any donation made to the BOCC that does not specify or restrict its use.
8. Real Property – land or buildings
9. Tax Deduction - Donations made to the County are tax deductible expenses. Donations of money or property made to the County may be deducted on an itemized income tax return. These donations may reduce the Donor's taxable income and lower the Donor's tax bill.

V. General Guidelines

1. The following guidelines will apply to all donations:

- a) Upon request, potential donors will be provided with the County's Donation policy.
- b) Unrestricted cash donations (currency, personal check, cashiers check, or money order) may be accepted by the County without prior approval in accordance with the cash handling policy/procedures of the County departments.
- c) Restricted cash donations greater than \$500 cannot be accepted without prior approval of the County Administrator or designee (up to \$25,000) and/or the BOCC (over \$25,000). The County's policy is to receive the cash donation before the restricted purpose expenditure is approved. Cash donations will be deposited with the Finance Department of Sumter County.

2. Receipt of Donations

- a) The County is able to accept donations of land, materials and cash.
- b) Donations of real property require BOCC approval and shall be consistent with other County policies.
- c) All donors of real property, materials, and cash shall be issued a receipt incorporating specific information.
- d) County employees accepting donations shall issue receipts. The receipt shall include information and a form as outlined in paragraph VIII and IX.

VI. Cash Donations

1. All non-currency cash donations shall be made payable to “Sumter BOCC”. Donations must be in the form of currency, personal check, cashiers check or money order.
2. The donor has two options:
 - a) Allow the County to specify best use of the funds, or
 - b) Restrict the use of funds in a manner consistent with the objectives of this policy.

Items typically purchased using cash donations include basic amenities such as animal care items, library books, equipment, landscaped areas, recreation facilities, etc. Donors are not limited to these items, as any improvements or items that are consistent with amenity standards may be considered.

VII. Materials / Equipment Donations

1. The County may accept materials and/or equipment donations under the following conditions:
 - a) Criteria for approval of materials and equipment not contained in adopted standards and specifications or policies and plans shall include:
 - a) Consistency with adopted design, character, and use at proposed location;
 - b) Consistency with national, state and local health and safety standards and regulations such as those provided by the American Society for Testing and Materials (ASTM), the Americans with Disabilities Act, local building codes, etc;
 - c) Compatibility with current County maintenance practices;
 - d) Does not cause unbudgeted expenditure or significant ongoing maintenance responsibility for the County and;
 - e) Consistency with adopted long-range goals for specified facilities or programs as contained in the existing County comprehensive plan, Master Plans or Land Plans.
 - b) Unrestricted materials and/or equipment donations shown on the attached Material Item List do not require approval prior to acceptance by the County.

VIII. Receipt Guidelines

1. After any donation is received, the staff member who took receipt of the donation must complete a "Receipt for Donated Goods Form". The original completed form should be turned in to the Budget & Purchasing Department with all related material (check, any other documentation provided by donor, etc.). The prospective Department should retain a copy and a copy should be given to the donor. The receipt must include:
 - a) A statement verifying that no goods or services were provided in exchange, in whole or in part, for the donation.
 - b) The cash receipt should reflect the amount of the cash donation.
 - c) The land, material and services receipt shall include a clear description of the real property, goods or services donated. Do NOT affix a value to the land, materials or services donated. It is incumbent upon the donor to provide the proper justification and fair market value of the donation. The IRS has regulations that determine the value for donated items; i.e., the donor might need to provide an appraisal to the IRS to declare the full deduction.
 - d) A statement indicating donation is tax deductible to the extent allowed by law and it is the responsibility of the donor to determine the fair market value of the contribution.
 - e) If donated for a restricted purpose, do not accept the donation. Direct the donor to specify in writing the desired donation and any specific restrictions they desire to set. Forward the document to the County Administrator.
 - f) The County will retain a copy of all donation receipts.

Board of Sumter County Commissioners

Material Donation Item List

Library Donations

Subscriptions to periodicals, newspapers and databases

Internet Service

Books and Audio Visual materials

Computers

Furniture (chairs, tables)

Money from Friends Group for specific items such as book drops, book carts, shelving, food and

Incentives for programs

Animal Control Donations

Food / Treats

Blankets / Towels / Sheets / Beds

Toys

Dog Houses

Cat Litter / Litter Pans

Bowls / Dishes

Collars / Leashes

Cat Carriers / Cages

Non Prescription Medical Supplies (shampoo, flea collars, etc.)

**Board of Sumter County Commissioners
DONATION RECEIPT FORM**

Date: _____

Donor's Name: _____

Donor's Address: _____

Donor's Phone: _____

Donation Amount: _____

If land, goods, or services, describe land, goods or services donated:

Please check where appropriate:

- ☐ This donation is unrestricted in its use.
- ☐ This donation is restricted for the following purpose

☐ Please respect my privacy, I do not wish to be recognized for my contribution.

Person completing this form:

Signature of Donor: _____

Signature of Sumter County Employee receiving donation: _____

Note: Donation is tax deductible to the extent allowable by law. It is the responsibility of the donor to determine fair market value of this donation.

No goods or services were provided in exchange, in whole or in part, for the donation.

\$500 - \$25,000

Over \$25,000

Approved By: _____
County Administrator

Board of Sumter County Commissioners

(One copy to Budget & Purchasing Department, one copy for Department, and one copy for donor)